



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA

(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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**Penalty and Interest Relief
for Storm and Flood Disaster Victims**

California law provides that penalty and interest charges are due when a tax return is not filed on time. However, the Board of Equalization understands that recent events may not allow you to file your tax return on time and wants to inform you that the law provides a means to be granted relief from those charges.

For circumstances beyond your control and not due to willful neglect, relief from penalty may be granted under Sales and Use Tax Law Section 6592, Use Fuel Tax Law Section 8877, Alcoholic Beverage Tax Law Section 32255, and Cigarette and Tobacco Products Tax Law Section 30282. For disasters, relief from interest may be granted under Sales and Use Tax Law Section 6593, Use Fuel Tax Law Section 8878, Alcoholic Beverage Tax Law Section 32256, and Cigarette and Tobacco Products Tax Law Section 30283. Other tax programs administered by the Board of Equalization may also have provisions for relief. Please contact the office which handles your account if you require additional information.

To request relief of penalty and interest charges, you must:

1. File your return and pay the tax due.
2. Write a short explanation of the circumstances which prevented the tax return(s) from being filed on time.
3. Sign and date the request.
4. Certify that the statement is made under the penalty of perjury.

The space below is provided for your convenience should you wish to seek relief from penalty and/or interest.
Please enclose this completed notice when you file your tax return.

I request relief from penalty and/or interest because:

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature _____ Title _____ Date _____

Account Number(s) _____

Owner Name(s) _____

Reporting Period(s) _____